

Defendant Olga Dufour's Answer and Claim in Interpleader Exhibit E

Richard D. Marcus 01.05.1947
01.09.2009/msd

ALLGEMEINER ENTSCHEIDIGUNGSFONDS
FÜR OPFER DES NATIONALSOZIALISMUS
General Settlement Fund for Victims of National Socialism

Mr. Dr. Richard D. Marcus
68 Walnut St.
Watertown
MA 02472
USA

Vienna, 4 September 2009

Dear Mr. Marcus,

We would like to inform you that the way is now open for the final payment in respect of your application to the General Settlement Fund.

The General Settlement Fund was, based on the Washington Agreement of 2001, endowed with 210 million US Dollar. As the sum of the claim values of all applications is considerably higher than the sum which is at the Fund's disposal, each applicant will only receive a pro rata payment.

Quota In the decision on your application you were informed of the value which the Claims Committee had assigned to your claims. The amount to be paid on these claims is a percentage of that value resulting from the ratio between the available funds and the total sum of the claims by all successful applicants.

The quotas for the **total** payment are:

for the claims-based procedure	10.565150%
for the equity-based procedure	17.164658%
for confiscated insurance policies	20.736232%

Co-heirs The final payment made to you will also include amounts in respect of your co-heirs, whose inclusion in the procedure you had applied for. The payments due to your co-heirs have likewise been calculated as a percentage of the recognized claims on the basis of their respective inheritance shares.

You will find enclosed the official decision of the Claims Committee regarding the losses of your co-heirs.

Amount of the payment The final payment will amount to

for Richard D. Marcus (applicant)	USD 79,082.78
for George Marcus (co-heir)	USD 79,082.78
for Stephen F. Marcus (co-heir)	USD 79,082.78
for Olga Dufour (co-heir)	USD 228,363.28
Total sum	USD 465,611.61

The total amount, i.e. the amounts which are due to you and those which are due to your co-heirs, will be transferred to you. Please note that we can transfer the amount only to **one account**. It is **up to you** together with your co-heirs to **distribute the amount between yourselves**. The General Settlement Fund cannot and must not take care of this matter.

With this final payment you will have received the entire amount due to you from the General Settlement Fund. No further payment from the General Settlement Fund is possible.

You will find enclosed a chart which explains the exact composition of the payment.

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Explanation of the composition of payments						
	Amount in USD	Quota	Attributed amount in USD	Already paid advance payment in USD	Final payment in USD	Sum
Richard D. Marcus applicant	Claims-based procedure	740,042.41	10.565150%	78,186.59	-	78,186.59
	Equity-based procedure	5,221.11	17.164658%	896.19	-	896.19
	Insurance policies	-	20.736232%	-	-	79,082.78
George Marcus co-heir	Claims-based procedure	740,042.41	10.565150%	78,186.59	-	78,186.59
	Equity-based procedure	5,221.11	17.164658%	896.19	-	896.19
	Insurance policies	-	20.736232%	-	-	79,082.78
Stephen F. Marcus co-heir	Claims-based procedure	740,042.41	10.565150%	78,186.59	-	78,186.59
	Equity-based procedure	5,221.11	17.164658%	896.19	-	896.19
	Insurance policies	-	20.736232%	-	-	79,082.78
Olga Dufour co-heir	Claims-based procedure	2,150,389.78	10.565150%	227,191.91	-	227,191.91
	Equity-based procedure	6,824.32	17.164658%	1,171.37	-	1,171.37
	Insurance policies	-	20.736232%	-	-	228,363.28
					Total Amount USD	465,611.61

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WAIVER and RELEASE

pursuant to Section 11 General Settlement Fund Law and Annex A para. 2 (j) Washington Agreement

persönliche Daten des Leistungsberechtigten / personal details of the person eligible:		
Familienname / surname Marcus	Vorname / first name Richard D.	
Geburtsname bei Frauen / maiden name	geboren am, in / born on, in 1 May 1947	
frühere Namen oder andere Schreibweisen / former names or different spellings		
derzeitiger Wohnsitz / present residence:		
Straße, Nr. / street, no. 68 Walnut St.		
Ort / city Watertown	Postleitzahl / ZIP (postal) code 02472	Land / country USA
Bezirk/Bundesstaat / district/state MA	Telefon Nr. / tel. no.	

I wish to take advantage of the possibility of receiving a final payment in accordance with the amendment to the Law on the General Settlement Fund¹ and in this connection declare as follows: Upon receipt of the final payment from the General Settlement Fund, I waive and release ("waive") for myself and my heirs any and all claims against the Republic of Austria and/or against Austrian companies arising out of or in connection with the National Socialist era or World War II.

In the event that other persons raise justified claims against the payment or payments awarded to me, I agree to indemnify the General Settlement Fund and hold it harmless against any such claims.

This waiver is subject to Austrian law. It covers the claims referred to above, but does not extend to:
claims against the Republic of Austria and/or Austrian companies for the physical restitution of specifically identified pieces of art, as well as claims for physical restitution lodged with the Arbitration Panel of the General Settlement Fund in accordance with the second part of the General Settlement Fund Law;

- claims for the physical restitution of public property against Austrian provinces and municipalities which have not taken advantage of the possibility of applying Sect. 38 of the General Settlement Law;
- rights under prior settlements reached in court proceedings in the United States of America.

By signing this agreement, I consent to the exclusive jurisdiction of Austria; the venue of any action brought under this waiver and release is exclusively deemed to be Vienna.

Ort / place

Datum / date

Unterschrift / signature

Bestätigung / Confirmation:

Die oben genannte Person hat die Verzichtserklärung vor mir unterfertigt und sich ausgewiesen mit:

The above mentioned person has signed the waiver and release in front of me and identified him/herself with:

Ausweis Nr. / identity card no.:

Unterschrift des Bestätigenden und Stampfgle der Behörde/Institution:

Signature of the certifying person and office stamp of the authority/institution:

(Bank, Arzt, Altersheim, Pflegeheim, Polizeistation, Botschaft, Konsulat, Notar) (Bank, doctor/physician, old people's home, nursing home, police station, embassy, consulate, notary)

Name des Bestätigenden (in Blockbuchstaben):

Name of the certifying person (in capital letters):



¹ Federal Law on the Establishment of a General Settlement Fund for Victims of National Socialism and on Restitution Measures, Federal Law Gazette I No. 12/2001; as most recently amended (Federal Law Gazette I No. 54/2009).

² Austrian companies in the meaning of Sect. 44 para. 2 of the General Settlement Fund Law (see Annex).

³ Public property in the meaning of Sect. 26 para. 1 and 2 of the General Settlement Fund Law (see Annex). Sect. 38 of the General Settlement Fund Law see Annex.

- Please turn over -

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ANNEX

§ 28. (1) For the purposes of in rem restitution, the notion of "publicly-owned property" shall cover exclusively real estate (land) and buildings (superstructures) which

1. between March 12, 1938 and May 9, 1945, were taken from the previous owners whether without authorization or on the basis of laws or other orders, on political grounds, on grounds of origin, religion, nationality, sexual orientation, or of physical or mental handicap, or of accusations of so-called asociality, in connection with events having occurred on the territory of the present-day Republic of Austria during the National Socialist era; and
2. were never the subject of a claim that was previously decided by an Austrian court or administrative body, or settled by agreement, and for which the claimant or a relative has never otherwise received compensation or other consideration; except in exceptional circumstances where the Arbitration Panel unanimously determines that such a decision or settlement constituted an extreme injustice; and which
3. on January 17, 2001 were exclusively and directly owned by the Federation [Bund], or any legal person under public or private law wholly-owned, directly or indirectly, by the Federation.

(2) For the purposes of in rem restitution to Jewish communal organizations, the notion of "publicly-owned property" shall furthermore cover tangible movable property, particularly cultural and religious items, which

1. between March 12, 1938 and May 9, 1945, was taken from the previous owners whether without authorization or on the basis of laws or other orders, on political grounds, on grounds of origin, religion, nationality, sexual orientation, or of physical or mental handicap, or of accusations of so-called asociality, in connection with events having occurred on the territory of the present-day Republic of Austria during the National Socialist era; and
2. was never the subject of a claim that was previously decided by an Austrian court or administrative body, or settled by agreement, and for which the claimant or a relative has never otherwise received compensation or other consideration; except in exceptional circumstances where the Arbitration Panel unanimously determines that such a decision or settlement constituted an extreme injustice; and which
3. on January 17, 2001 was exclusively and directly owned by the Federation [Bund], or any legal person under public or private law wholly-owned, directly or indirectly, by the Federation.

§ 38. If and as far as provinces and municipalities provide for in rem restitution of publicly-owned property, they may provide for the Panel to examine applications for in rem restitution, applying mutatis mutandis the above provisions. The costs incurred therefrom shall be borne by the respective province or municipality.

§ 44. (2) The expression "Austrian companies", as used in the present Federal Law, is defined in the Annex to this Federal Law.

Annex

Definition of the Expression "Austrian Companies"

The expression "Austrian companies", as used in the present Federal Law, is defined as follows:

1. Enterprises that, at any given time, had or have their headquarters within the borders of the present-day Republic of Austria as well as their parent companies (past or present, direct or indirect), even when the latter had or have their headquarters abroad.
2. Enterprises situated outside the borders of the present-day Republic of Austria in which Austrian enterprises as described in Sentence 1, at any given time, had or have a direct or indirect financial participation of at least 25 percent.
3. a. An "enterprise" or "company" means any entity, whether organized under public or private law as a corporation, partnership, sole proprietorship, association of business entities, society, community, cooperative, non-profit organization or otherwise as well as any municipality, private or other public law entity. Any enterprise (in the above meaning) incorporated or otherwise organized under Austrian law shall be deemed for all purposes of this definition to have its headquarters in Austria. An company (in the above meaning) includes its successors, predecessors, former parents, assigns, officers, directors, employees, agents attorneys, heirs, executors, administrators, personal representatives, and current or former shareholders. Any branch office, place of business, establishment or place of work of a non-Austrian company or company (in the above meaning) located within the borders of the present-day Republic of Austria shall be deemed to be a company or enterprise (in the above meaning) that had or has its headquarters in Austria, and any such non-Austrian company or enterprise (in the above meaning) shall be deemed to be a parent or former parent as the case may be, with respect to actions or inactions of such branch or place of business.
b. A "parent company" means any company that owns or owned a direct or indirect participation of at least 25 percent in any enterprise that had or has its headquarters in the present-day Republic of Austria.

The definition of "Austrian companies" does not include foreign parent companies with headquarters outside the present-day territory of the Republic of Austria in which the sole alleged claim arising from National Socialist injustice or World War II has no connection with the Austrian affiliate and the latter's involvement in National Socialist injustice, unless there is a pending discovery request by plaintiff(s), of which the United States is provided by the defendant with copy to plaintiff(s), seeking discovery from or concerning National Socialist or World War II actions of the Austrian affiliate.

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ALLGEMEINER ENTSCHEIDIGUNGSFONDS
FÜR OPFER DES NATIONALSOZIALISMUS
General Settlement Fund for Victims of National Socialism
ANTRAGSKOMITTEE · CLAIMS COMMITTEE

The Claims Committee of the General Settlement Fund for Victims of National Socialism in application of § 17 Section 3 and § 21 of its Rules of Procedure

establishes for

Richard D. Marcus,
born on 1 May 1947

the following as Payment Value within the meaning of § 16 or, as the case may be, as equity-based payment within the meaning of § 20 Entschädigungsfondsgesetz (Law on the General Settlement Fund):

USD 461,751.68

in the claims-based procedure, with the exception for insurance policies,

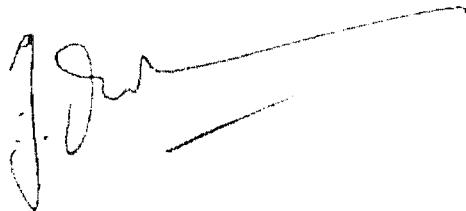
USD -

for insurance policies in the claims-based procedure and

USD 3,859.93

as payment in the equity-based procedure.

The amounts listed above include the inheritance shares of the co-heirs who have been included in the procedure.



Sir Franklin Berman
(Chairman of the Claims Committee)



BUNDESANZLERAMT ÖSTERREICH



Dear Mr. Marcus,

You are one of about 20,700 applicants to the General Settlement Fund for Victims of National Socialism. You have submitted an application regarding material losses suffered by yourself and your relatives, and you have probably already received an advance payment.

The payment received from the General Settlement Fund for Victims of National Socialism will of course never be able to make up for the injustice suffered by yourself, your family and your loved ones. There is no way to undo the unspeakable sufferings and the horrible injustice that was committed. What was taken from you at that time cannot be restored in any way.

We realize that the payments you are now receiving are very late in coming. We are aware of the fact that many of the victims were no longer able to submit applications and that earlier settlement and return efforts were inadequate.

Meanwhile, almost all the applications to the General Settlement Fund have been fully processed and you will receive the final payment from the Fund. Due to the Washington Agreement a sum of 210 Million US \$ was to be distributed among the roughly 20,700 applicants and therefore only a part of your total claims can be paid out to you.

We would ask you to accept this payment as the expression of the responsibility assumed by the Republic of Austria according to the Washington Agreement vis-à-vis the victims of the National Socialist regime. This responsibility is derived from our common appreciation that one of the pillars of our democracy and our state requires that all national socialist tendencies and drifts be decidedly confronted.

In recent years the public debate over National Socialism and Austria's responsibility has strongly increased. The establishment of the National Fund, the General Settlement Fund, the Reconciliation Fund as well as the Art Restitution Law are among the important initiatives that have been set by the Republic of Austria. Numerous commemorative initiatives and projects have been supported and funded by the National Fund and the Future Fund of the Republic of Austria. At the same time, political education in schools and within the framework of memorial sites has been constantly expanded. The Republic of Austria will continue its efforts along these lines.

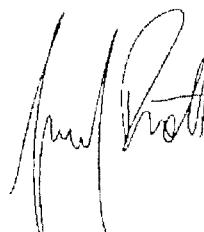
Yours sincerely



Barbara Prammer
(President of the National Council
Chairwoman of the Board of Trustees
of the General Settlement Fund)



Werner Faymann
(Chancellor)



Josef Pröll
(Federal Minister of Finance)